

**SAPTARISHI AGRO INDUSTRIES LIMITED**

Regd. Office: Padalam Sugar Factory Road,  
Pazhayanoor Post, Chengalpattu (Prev  
District, Tamilnadu- 603 308.

||www.saptarishiagro.com ||

Saptarishi121@gmail.com ||

CIN: L15499TN1992PLC022192 || Contact No.

079-40306965 ||



Date: August 13, 2024

To,  
The General Manager,  
Corporate Relationship Department,  
BSE Ltd.  
25th Floor, Phiroze Jeejeebhoy Towers, Dalal Street,  
Fort, Mumbai — 400 001

Dear Sir,

**Subject: Unaudited Financial Results**  
**Ref.: Regulation 33 of SEBI (LODR) Regulations, 2015**  
**Scrip Code: 519238, Scrip Id: SPTRSHI**

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable regulations, Board has inter-alia considered following and approved.

1. Unaudited financial results along with the Limited Review Report for the 1<sup>st</sup> quarter ended on 30<sup>th</sup> June, 2024 along with Limited Review report as received from statutory auditor of the Company.

We wish to inform you that the meeting commenced today at 3.00 PM and concluded at 5.55 PM.

Kindly take the above information on your record.

Thanking you,

Yours faithfully,

**For, Saptarishi Agro Industries Limited,**

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**(Priyanka Tripathi)**  
**Company Secretary &**  
**Compliance Officer**  
**Membership No: A29454**





*Mayur Shah & Associates*

**CHARTERED ACCOUNTANTS**

Office : 21, Kajal Kiran, 11/B, Shrimali Society,  
Opp. Jain Temple, Navrangpura, Ahmedabad-380 009.  
Ph. : 26467085 / 26445017/ 48945020. Fax : (079) 40047085  
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**LIMITED REVIEW REPORT ON QUATERLY UNAUDITED STANDALONE  
FINANCIAL RESULTS OF SAPTARISHI AGRO INDUSTRIES LIMITED.**

TO THE BOARD OF DIRECTORS OF  
**SAPTARISHI AGRO INDUSTRIES LIMITED**

We have reviewed the accompanying statement of unaudited financial results ('the Statement) Saptarishi Agro Industries Limited ("the Company") for the quarter ended 30<sup>th</sup> June, 2024. This statement, which is the responsibility of the Company's Management and been approved by the Board of Directors in their meeting held on 13<sup>th</sup> August, 2024. Our responsibility is to issue a report on the financial statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial information Performed by the Independent auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement.

A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the aforesaid Indian Accounting Standards (Índ AS') and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosed Requirements) Regulation, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.





**Emphasis of Matter:**

Without qualifying our report, we draw attention to the matters in respect of basis and circumstances for the preparation of the financial statements on a going concern basis for the period, despite the fact that its net worth is substantially eroded as at the end of period. The appropriateness of the said basis is dependent upon the fact that the company is exploring new opportunities and the continuous financial support from the management of the Company.

Our conclusion is not modified in respect of this matter.

Date: 13/08/2024

Place: Ahmedabad



For, Mayur Shah & Associates  
Chartered Accountants

(Mayur M. Shah)

Partner

M.No. 036827

FRN : 106125W

UDIN: 24036827BKCTQI1703

**Saptarishi Agro Industries Limited**  
(CIN: L15499TN1992PLC022192)

(Rs. in Lakhs)

**Statement of Standalone Financial Results for the Quarter ended on 30-06-2024**

Particulars	Quarter (Ended)			Previous year ended
	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	
	30-06-2024	31-03-2024	30-06-2023	
(Refer Notes Below)	(Unaudited)	(Audited)	(Audited)	(Audited)
<b>1 Income from operations</b>				
(a) Net sales/income from operations	598.48	1586.44	445.29	4119.28
(b) Other Operating Income	0.00	0.00	0.00	0.00
(c) Other income	0.00	9.40	0.00	9.88
<b>Total income from operations (net)</b>	598.48	1595.84	445.29	4129.16
<b>2 Expenses</b>				
(a) (-) Increase/(+) Decrease in stock in trade	174.20	(174.20)	430.30	256.11
(b) Cost of materials consumed	0.00	0.00	0.00	0.00
(c) Purchase of stock-in-trade	365.71	1508.44	0.00	3520.82
(d) Employee benefits expense	7.53	15.65	6.48	35.11
(e) Financial Cost	12.39	11.81	0.23	19.40
(f) Other Expenditure	31.18	14.92	6.10	47.05
(g) Depreciation	0.51	0.51	0.51	2.03
<b>Total expenses</b>	591.51	1377.14	443.62	3880.52
<b>3 Profit before Exceptional Items &amp; Tax Expenses (1-2)</b>	6.97	218.70	1.67	248.64
<b>4 Exceptional Items</b>	0.00	0.00	0.00	0.00
<b>5 Profit / (Loss) before Tax (3+4)</b>	6.97	218.70	1.67	248.64
<b>6 Tax Expenses:</b>				
Current Tax	0.00	39.51	0.00	44.80
Deferred Tax	0.00	0.00	0.00	0.00
<b>7 Profit / (Loss) after Tax (5-6)</b>	6.97	179.19	1.67	203.84
<b>8 Other Comprehensive Income</b>	0.00	0.00	0.00	0.00
<b>9 Total other comprehensive Income/(Loss) after Tax</b>	0.00	0.00	0.00	0.00
<b>## Total comprehensive Income after Tax (7+9)</b>	6.97	179.19	1.67	203.84
<b>## Paid up equity share capital</b>	3402.00	3402.00	3402.00	3402.00
(Face Value Rs.10/-)				
<b>## Other Equity excluding Revaluation Reserves as per previous accounting year</b>	0.00	0.00	0.00	(2669.26)
<b>13 Earnings per share</b>				
<b>(of Rs.10/- each) (not annualised):</b>				
(a) Basic EPS	0.02	0.53	0.00	0.60
(b) Diluted EPS	0.02	0.53	0.00	0.60
See accompanying note to the financial results				


Notes:

- The above results for the quarter ended on June, 30; 2024 were reviewed by the Audit Committee and approved by the Board of directors at their meeting held on 13th August, 2024
- The Statutory auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (LODR) Regulations, 2015.
- Figures of previous reporting periods have been regrouped/ reclassified wherever necessary to correspond with the figures of the current reporting period.
- EPS for quarter ended is on non annualised basis.
- The Company is presently dealing only in one segment.
- The financial results of the company have been prepared in accordance with Indian Accounting Standard (Ind AS) as notified by the MCA pursuant to section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

Place : Ahmedabad  
Date : 13-08-2024



**By Order of the Board of Directors**  
**For Saptarishi Agro Industries Limited**

  
**Krunal Ravjibhai Patel**  
(Chairman)  
DIN:02517567